REMARKS

Reconsideration of this application, as amended, is respectfully requested.

THE SPECIFICATION

The specification has been amended to correct the informalities pointed out by the Examiner. No new matter has been added, and it is respectfully requested that the amendments to the specification be approved and entered, and that the objection to the specification be withdrawn.

THE DRAWINGS

Figs. 8, 11(b), 12(c) and 14 have been amended as described hereinabove to correct the informalities pointed out by the Examiner. Submitted herewith are corrected sheets of formal drawings which incorporate the amendments and annotated sheets showing the changes made thereto. No new matter has been added, and it is respectfully requested that the amendments to the drawings be approved and entered, and that the objection to the drawings be withdrawn.

THE CLAIMS

Claims 1-16 have been canceled, and new claims 17-41 have been added to more clearly and positively recite the features of

the present invention in better U.S. form. In preparing new claims 17-41, the informalities pointed out by the Examiner in items 4 and 6a-6c on pages 4 and 5 of the Office Action have been avoided. No new matter has been added, and it is respectfully requested that the amendments to the claims be approved and entered. It is respectfully submitted, moreover, that the new claims are in full compliance with the requirements of 35 USC 112, and it is respectfully requested that the rejection thereunder be withdrawn.

In addition, it is respectfully submitted that the new claims patentably distinguish over USP 5,595,415 ("Beaulat"), JP 63-188544 ("Tokunaga et al"), USP 2,069,413 ("Leadbetter"), taken singly or in any combination, under 35 USC 102 as well as under 35 USC 103.

In particular, it is respectfully pointed out that in rejecting the original claims, the Examiner has made several assertions that are inconsistent with the disclosure of the references.

For example, in rejecting original claim 1, the Examiner asserts on page 6 of the Office Action that first panel 3a of Beaulat corresponds to the foundation body panel of original claim 1. In rejecting original claim 5 on page 6 of the Office Action, the Examiner asserts that the same first panel 3a of Beaulat corresponds to the metal plate recited in claim 5, even

though original claim 5 depended from original claim 1 and according to original claim 5 the metal plate "is placed on an end surface of a side of said foundation body panel."

In addition, the Examiner asserts on page 6 of the Office Action with respect to original claim 10 that the thickness of the sound absorbing material according to Beaulat is 5mm to 20mm thick, despite the absence of any indication of support for this assertion in Beaulat.

Still further, in rejecting original claim 13, which depended on original claim 1 or 2, the Examiner asserts that Leadbetter "anticipates" claim 13, even though its parent claims 1 and 2 were rejected in view of Beaulat and Tokunaga et al, respectively and the Examiner does not explain how or why the disclosure of Leadbetter would have been obviously combinable with the disclosure of Beaulat and Tokunaga et al to achieve the subject matter of original claim 13.

Nevertheless, original claims 1-16 have been canceled, and new claims 17-41 have been added to more clearly and positively recite the features of the present invention.

It is respectfully submitted that Beaulat, Tokunaga et al and Leadbetter do not disclose, teach or suggest the features of the present invention as recited in new claims 17-41. And it is respectfully submitted that the present invention as recited in new independent claims 17, 33, 37, 40 and 41, and claims 18-32,

34-36 and 38-39 respectively depending from claims 17, 33 and 37, clearly patentably distinguish over Beaulat, Tokunaga et al and Leadbetter, taken singly or in combination, under 35 USC 102 as well as under 35 USC 103.

Re: The Examiner's Reliance on "Obvious Common Knowledge"

It is noted that the in the Office Action dated
February 22, 2007, the Examiner relied on "obvious common
knowledge" and took "Official Notice" that the structure of the
present invention recited in claims 8, 9, 12, 14, 15 and 16 would
have been obvious to one of ordinary skill in the art. In
particular, the Examiner contends that all of the method steps
recited in original claims 15 and 16 are obvious in view of the
structure (but not method) disclosed by Beaulat based on "obvious
common knowledge." If such a position is to again taken with
respect to any of the new claims, it is respectfully requested
that the Examiner provide documentary evidence to support such
assertions. See MPEP 2144.03 C.

CLAIM FEE

The application was originally filed with 25 claims (including multiple dependencies) of which 5 were independent, and the appropriate claim fee was paid for such claims. The application now contains 25 claims, of which 5 are independent.

Accordingly, no claim fee should be required. Nevertheless, authorization is hereby given to charge any additional fees which may be determined to be required to Account No. 06-1378.

In view of the foregoing, entry of this Amendment, allowance of the claims and the passing of this application to issue are respectfully solicited.

If the Examiner has any comments, questions, objections or recommendations, the Examiner is invited to telephone the undersigned for prompt action.

Respectfully submitted,

/Douglas Holtz/

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